



**COUNTY OF LOS ANGELES  
OFFICE OF THE ASSESSOR**

500 WEST TEMPLE STREET  
LOS ANGELES, CALIFORNIA 90012-2770  
(213) 893-1239

**APPLICATION FOR SPECIAL ASSESSMENT FOR REPLACEMENT PROPERTY  
Original Property Damaged/Destroyed by Disaster**

**Si desea ayuda en Español, llame al número (213) 974-3211**

**REQUIREMENTS**

1. The damaged property must be substantially damaged or destroyed. "Substantial" means value equal to more than 50% of its full cash value. If "restricted access" is claimed, the condition must be permanent in nature.
2. The property must sustain a loss of value from a disaster in an area so designated by the Governor as a disaster area.
3. The applicant must provide evidence, as requested by the Office of Assessor, of the extent of damage and monetary losses as a result of the disaster for the damaged property and the acquisition costs of the replacement property.
4. The damaged and replacement property must be in the same county.
5. The replacement property must be acquired or newly constructed within three years of the disaster.
6. The replacement property must be acquired or newly constructed on or after July 1, 1985.
7. The replacement property must be comparable and must be used for a purpose substantially similar to that of the damaged/destroyed property.
8. Upon approval, the new assessment base year trended value will be the lower of the fair market value of the replacement property or the adjusted base year trended value of the property from which the applicant was displaced by reason of a disaster; provided the replacement property and the destroyed/damaged property are comparable. If not comparable, appropriate adjustments will be made for differences in comparability.

**INSTRUCTIONS AND APPLICATION FORM**

Please complete PART A on the Reverse Side of this form for the property acquired as a replacement property and PART B for the damaged or destroyed property. Read the Declaration in PART C, sign and date.

# APPLICATION FOR SPECIAL ASSESSMENT - PROPERTY DAMAGED/DESTROYED BY DISASTER

## A. REPLACEMENT PROPERTY:

Assessor's I.D. Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Recorder's Document No. \_\_\_\_\_  
(Mapbook) (Page) (Parcel)

Recording Date \_\_\_\_\_

Property Address \_\_\_\_\_  
(Street) (City) (County)

Date of Purchase/Completion of New Construction \_\_\_\_\_ / \_\_\_\_\_

Purchase Price/Cost of New Construction \_\_\_\_\_ / \_\_\_\_\_

Down Payment \$ \_\_\_\_\_ 1st TD \$ \_\_\_\_\_ 2nd TD \$ \_\_\_\_\_ Other \$ \_\_\_\_\_

## B. ORIGINAL (FORMER) PROPERTY:

Assessor's I.D. Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Recorder's Document No. \_\_\_\_\_  
(Mapbook) (Page) (Parcel)

Recording Date \_\_\_\_\_

Property Address \_\_\_\_\_  
(Street) (City) (County)

What disaster? \_\_\_\_\_

Date of disaster? \_\_\_\_\_ Amount of Damage \$ \_\_\_\_\_

Description of damage: \_\_\_\_\_  
\_\_\_\_\_

## C. APPLICANT INFORMATION (PLEASE PRINT):

Applicant's Name \_\_\_\_\_ Daytime Phone No. \_\_\_\_\_

Mailing Address \_\_\_\_\_

I have read the requirements on the front side of this form. To the best of my knowledge and belief, I have provided true and complete information regarding my eligibility for "Special Assessment". I will provide any additional information or documentation, as requested by the Office of Assessor. I request that the Assessor assess the acquired property or newly constructed property as authorized by Revenue and Taxation Code § 69.

Applicant's Signature \_\_\_\_\_ Date \_\_\_\_\_

### FOR OFFICIAL USE ONLY

**Notice to Real Property Appraisers: You are authorized to correct the base year for the replacement property in accordance with the above, making appropriate adjustments in differences in comparability.**

Signature of Ownership Services Approving Official \_\_\_\_\_

Phone No. \_\_\_\_\_ Date \_\_\_\_\_